

**Instructions for Completing Form**

As part of the Master Settlement Agreement between certain cigarette manufacturers and the state of New Hampshire, as well as relevant law, the Department of Revenue is required to compile information on a quarterly basis about cigarettes and roll-your-own tobacco sold in New Hampshire. Please refer to NH RSA 541-C and RSA 541-D.

Complete this form and submit it on or before **April 20, July 20, October 20, 2008 AND January 20, 2009** if:

- you are a cigarette wholesaler or distributor; or
- you sell at retail tobacco products purchased from a person who is not required to file this report in New Hampshire. (Please see NH RSA 541-C)

**NOTE: The April 20, July 20, October 20, 2008 AND January 20, 2009 filings cover only the immediately preceding quarter.**

**Definitions**

"Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco, which, because of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition.

The term "cigarette" includes "roll-your-own" tobacco (i.e., any tobacco, which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of "cigarette," 0.09 ounces of "roll-your-own" tobacco constitutes one individual "cigarette."

"Cigarette wholesaler or distributor" means any person who is licensed pursuant to NH RSA Chapter 78:2.

"Non-participating manufacturer" means any manufacturer of cigarettes or "roll-your-own" tobacco who is not a signatory to the Master Settlement Agreement. A manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement.

**Column A:**

Enter the number of individual cigarettes sold in New Hampshire in packages bearing the excise tax stamp of this state. List only cigarettes contained in packages to which you affixed the excise tax stamp of New Hampshire. Do not list cigarettes that were purchased with the tax stamp already affixed. See also "Backup Documents" below.

**Column B:**

Enter number of ounces of roll-your-own tobacco sold in New Hampshire. See also "Backup Documents" below.

**Column C:**

Enter the full brand name of the product sold (do not abbreviate). Do not break down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights," report only Alpha Bravo Gold. Do not report as "A B Gold" or "A B Gold Menthol Lights."

**Column D:**

Enter the name and address of the non-participating manufacturer.

**Column E:**

Enter the name and address of the person from whom each cigarette was purchased.

**Column F:**

Enter the name and address of the importer of the cigarette (if known).

**\*Backup Documents**

Please provide back up documentation supporting your reported sales of cigarettes or roll-your-own tobacco within the state of New Hampshire. Such documentation may include copies of ledger entries, copies of invoices, or shipping records or bills of lading, or comprehensive computer-generated records showing itemized sales of reported brands to purchasers located in New Hampshire.

**Preparation of Schedule**

- If more space is required you may copy this form.
- Retain a copy for your files.
- Please complete this schedule in full and mail to the following address by the dates noted above:

State of New Hampshire  
Department of Justice  
Office of the Attorney General  
Consumer Protection and Antitrust Bureau -Tobacco  
Compliance Project  
33 Capitol Street  
Concord, NH 03301-6397

State of New Hampshire  
Department of Justice  
Office of the Attorney General  
Consumer Protection and Antitrust Bureau  
-Tobacco Compliance Project  
33 Capitol Street  
Concord, NH 03301-6397

**WHOLESALE/DISTRIBUTOR  
Non-Participating Manufacturer  
Reporting Form  
2008**

Please return the completed form on or  
before **April 20, July 20, October 20,  
2008 AND January 20, 2009**

State of New Hampshire  
Department of Justice  
Office of the Attorney General  
Consumer Protection and Antitrust Bureau -Tobacco Compliance  
Project  
33 Capitol Street  
Concord, NH 03301-6397

*Please provide the following information with respect to cigarettes stamped  
that were purchased from a Non-Participating Manufacturer (NPM)*

Tax Reporting  
Account No.: \_\_\_\_\_

Company  
Name: \_\_\_\_\_

Reporting Period: 1st Quarter \_\_\_\_ 2d Quarter \_\_\_\_  
2008 3d Quarter \_\_\_\_ 4th Quarter \_\_\_\_

No. of Cigarettes Sold in New Hampshire (a)	Ounces of Roll-Your- Own Tobacco Sold in New Hampshire (b)	Brand Name (c)	Non-Participating Manufacturer Name & Address (d)	Name & Address of the Person From Whom Each Cigarette Was Purchased (e)	Name & Address of the First Importer of Foreign Manufactured Cigarettes (f)

**Signed under the Pains and Penalties of Perjury**

Dated: \_\_\_\_\_ 200\_\_

Name: \_\_\_\_\_

Job Title: \_\_\_\_\_